

学校编码: 10384

分类号\_\_\_\_\_密级\_\_\_\_\_

学号: B200341033

UDC \_\_\_\_\_

廈門大學

博 士 学 位 论 文

我国不发达市场经济条件下税收征管  
模式选择及设计研究

A Study on the Options and Design of Tax Administration Mode  
Based on the Underdeveloped Market Economy in China

国家自然科学基金资助项目 (70573086)

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论文提交日期: 2006 年 4 月

论文答辩日期: 2006 年 6 月

学位授予日期: 2006 年 月

答辩委员会主席: \_\_\_\_\_

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2006 年 4 月

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## 内容摘要

我国从 1997 年开始在全国推行“以申报纳税和优质服务为基础，以计算机网络为依托，集中征收、重点稽查”的新的税收征管模式，这一模式体现了以纳税申报、自核自缴为基础，以计算机网络为依托，适应于西方国家发达的市场经济环境，适应于以个人所得税为主体的税制结构。

实践证明，新的征管模式实施以来，由于过于强调模式的集中统一，盲目追求税收征管形式上的现代化、表面上的先进性，税收征管模式远未涉及征管改革所要达到的目标，即用尽量低的征收成本和纳税人奉行成本，使税法的字面规定与其实际运行结果尽可能一致。

为什么在西方发达国家运行良好的税收征管模式，在我国实施的效果并不理想呢？本文从我国不发达市场经济环境、不发达市场经济条件下纳税人的行为特征和征税人的行为特征角度进行研究探讨。

我国现有不发达市场经济所具有的特性会对征管模式的实施产生根本性影响，因此，在税收征管模式的选择和设计时必须以不发达市场经济这一因素作为前提。我国不发达市场经济条件下市场经济体系不完善，转型经济特征明显，区域经济、城乡经济发展极不平衡以及特有的文化环境等特征决定了实行一元化的税收征管模式不可行，应当综合考虑税源分布、信息化发展水平等因素，实行符合各地实际的税收征管模式。

与发达国家以个人纳税人为主体不同，我国以企业纳税人为主，本文对我国不发达市场经济条件下不同经济类型、不同规模企业纳税人的行为表现及原因进行了探讨，指出，由于不同纳税人表现出不同的行为特征，应当针对不同的纳税人实行不同的税收征管模式。

税收征管模式需要征税人具体实施，征税人是否执行税法到位，直接关系到税收征管模式是否有效。本文从政府行为、政绩考核、权力制约、对不同纳税主体的征税行为表现等方面对我国征税人的行为特征进行了分析，探讨实行多元化税收征管模式的必要性。

本文最后对我国不发达市场经济条件下税收征管模式的选择及设计进行了

探讨，提出了运用于发达地区的五种征管模式和不发达地区的三种征管模式，以及专门运用于农村地区的税收征管模式。模式的选择和设计应当综合考虑信息化程度、税源分布、纳税人数量等因素。不同模式具有不同的特点和要求，供在实践中参考使用。

**关键词：**税收征管；税收征管模式

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## Abstract

The current tax administration mode, which was based on self-assessment and taxation service, which was depended on computer networks and which centralize the collection and stress auditing, was performed in our country from 1997. This mode is suitable to the developed market economy environment and tax system based on personal income tax.

From the practice, the current tax administration mode did not achieve the reform objects. i.e. carrying out the rules of tax law with the lowest administration costs and tax compliance costs as possible as we can.

Why did the current tax administration mode, which performed well in developed countries, not achieve the expected objects in our country? This paper discusses this from three aspects: the underdeveloped market economy environment, the characteristics of tax compliance and tax-collecting behavior in our country.

The underdeveloped market economy has a fundamental influence on the practice of the tax administration mode. Therefore, in choosing and designing the tax administration mode, the factor of the underdeveloped market economy should be regarded as the theoretical premise. The basic characteristics of the underdeveloped market economy in China are as follows: imperfect market economy system and apparent characteristics of transition economy, imbalance of the economic development, and the distinct culture environment, all of which will determine that the tax administration mode in our country cannot copy the Western mode. Different tax administration modes should be considered according to such factors as the distribution of tax source and information construction, etc. in different areas.

Different from the developed countries, where the personal taxpayer provides most part of tax revenue, in China, tax revenue is mainly from enterprises. This paper discusses the tax-paying behavior of enterprises by economic type and scale separately under the underdeveloped market economy and points out that different tax administration modes should be considered according to different sorts of taxpayers.

The aim of carrying out the rules of tax law does not only rely on taxpayers' tax-paying by law, but also on collectors' tax-collecting by law. This paper discusses the necessity of performing different tax administration modes from the perspective of tax-collecting behavior which is mainly influenced by government behavior、

achievements、 power supervision and different tax-collecting behavior on different taxpayers.

In the last chapter, this paper tries to put forward some improvements of tax administration mode under China's underdeveloped market economy and proposes many different modes which are suitable for different areas. The options and design of tax administration mode should consider such factors as information construction、 distribution of tax source and the sum of taxpayers, etc.

**Key Words:** Tax Administration; Tax Administration Mode



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